

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

LIBERTY MUTUAL INSURANCE )  
COMPANY AND SUBSIDIARIES, )  
                              )  
                              Plaintiff, )  
                              )  
                              )  
                             v. )                             Cnsl. Cv. No. 1:05-cv-11048-RCL  
                              )  
                              )  
UNITED STATES OF AMERICA, )  
                              )  
                              )  
                             Defendant. )

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LIBERTY MUTUAL FIRE INSURANCE )  
COMPANY AND SUBSIDIARIES, )  
                              )  
                              )  
                             Plaintiff, )  
                              )  
                              )  
                             v. )                             Former Cv. No. 1:05-cv-11049-RCL  
                              )  
                              )  
UNITED STATES OF AMERICA, )  
                              )  
                              )  
                             Defendant. )

AGREED EXHIBITS

1. 1990 Annual Statement Liberty Mutual Insurance Company
2. 1990 Annual Statement Liberty Insurance Corporation
3. 1990 Annual Statement Liberty Mutual Fire Insurance Company
4. 1990 Annual Statement Liberty Northwest Insurance Corporation
5. 1991 Annual Statement Liberty Mutual Insurance Company
6. 1991 Annual Statement Liberty Insurance Corporation

7. 1991 Annual Statement Liberty Mutual Fire Insurance Company
8. 1991 Annual Statement Liberty Northwest Insurance Corporation
9. 1990 federal income tax return for Liberty Mutual Insurance Company and subsidiaries with attachments and with proforma federal income tax returns for Liberty Mutual Insurance Company, Liberty Insurance Corporation and Liberty Northwest Insurance Corporation
10. 1990 federal income tax return for Liberty Mutual Fire Insurance Company with attachments
11. Claim for income tax refund filed by Liberty Mutual Insurance Company with respect to the 1990 tax period
12. Claim for income tax refund filed by Liberty Mutual Fire Insurance Company with respect to the 1990 tax period
13. Internal Revenue Service literal transcript for Liberty Mutual Insurance Company with respect to the 1990 income tax period
14. Internal Revenue Service literal transcript for Liberty Mutual Fire Insurance Company with respect to the 1990 income tax period
15. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Liberty Mutual Insurance Company with respect to the 1990 income tax period
16. Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Liberty Mutual Fire Insurance Company with respect to the 1990 income tax period
17. Disallowance of Liberty Mutual Insurance Company and Subsidiaries claim for refund with respect to the 1990 - 1993 income tax periods
18. Disallowance of Liberty Mutual Fire Insurance Company and Subsidiaries claim for refund with respect to the 1990 - 1993 income tax periods
19. Affirmative Adjustment Work Papers - Salvage and Subrogation (LIB - 002469 - LIB - 002765)
20. Tax Return Work Papers - Salvage - 1990 (LIB - 002236 - LIB - 002468)
21. Request for Affirmative Adjustment under Rev. Proc. 92-77
22. Letter dated March 5, 1998 from Gerald H. Dolan of Liberty Mutual to Internal Revenue

Service with attached exhibits reflecting calculation of adjusted income with respect to the 1986 through 1990 income tax periods (defendant's production 1765-1783)

23. Home Office Actuarial memorandum dated May 2, 1991, with attached exhibits from Peter Weber to Roy Morell regarding future salvage and subrogation (LIB - 000475 - LIB 000479)
24. Schedule of Auto Physical Damage Salvage and Subrogation Received dated May 2, 1991 (LIB - 000480)
25. Schedule of Salvage and Subrogation Recoverable on Paid and Unpaid Losses at December 31, 1989 with notation "Return as Filed" (LIB - 000482 - LIB - 000492)
26. Schedule of Salvage and Subrogation Recoverable on Paid and Unpaid Losses at December 31, 1989 with notation "Return as Adjusted" (LIB - 000493 - LIB - 000502)
27. Schedule of "Fire Pool Sec. 481(a) Adjustment Calculation" with attachment (LIB - 000503 - LIB - 000511)
28. Schedule of "Liberty Northwest Pool Sec. 481(a) Adjustment Calculation" with attachment (LIB - 000512 - LIB - 000516)
29. Schedule entitled "Reconciliation of Original to Adjusted" (LIB - 000518)
30. Schedules of 1991 Schedule P Salvage & Subrogation Forecast (LIB - 000519 - LIB - 000534)
31. Liberty Mutual Insurance Group Interoffice Memorandum dated July 24, 1991 to G. Dolan from John J. Terwiske regarding assumed salvage and subrogation "MASS C.A.R. AT 12/31/89" (LIB - 000535 - LIB - 000539)
32. "Salvage and Subrogation Detail for NCCI Pool Reports dated 7/23/91" (LIB - 000540)
33. "Liberty Northwest Insurance Company" Total Fresh Start Adjustment on Netted Subrogation Losses as of 12/31/89" (LIB - 000541)
34. "Liberty Northwest Insurance Company Subrogation Pool Losses" (LIB - 000542 - LIB - 000543)

Respectfully submitted:

Dated: March 13, 2008

/s/ Karen Wozniak

Karen Wozniak  
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Dated: March 13, 2008

/s/ Samuel A. Mitchell

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